Community Living
British Columbia

2014/15
ANNUAL SERVICE PLAN REPORT

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Board Chair's Message and Accountability Statement

Community Living British Columbia (CLBC) celebrates its 10-year anniversary on July 1, 2015. It was established in 2005 with a great deal of excitement for a new approach for delivering supports and services that aimed to be more responsive to individuals and families. CLBC has made great progress. It is providing more supports to individuals than ever before, and continues to take steps to improve quality. CLBC is also taking action together with families, service providers and community partners to improve employment and quality of life for those we serve. Highlights include:

- Providing new services and increased support to nearly 3,300 individuals.
- Responding to an overall caseload growth of 6.3% (and 39% over the past five years), with a total of 17,697 individuals now registered with CLBC.
- Seeing our Community Action Employment Plan make strong progress toward its goal of increasing jobs.
- Continuing to help shift program effectiveness and innovation through our includeMe! quality of life project, and seeing participating service agencies improve outcomes for those served.
- Strengthening service options such as individualized funding and home share residential services that can effectively support the goals of independence and community inclusion.

Ten years on, CLBC has a solid foundation of core programs, new opportunities and a fresh commitment to innovation. We look forward to continuing to work with government, individuals, families, service providers and others to achieve our vision for supporting adults with developmental disabilities to live good lives in welcoming communities.

This CLBC 2014/15 Annual Service Plan Report compares the corporation's actual results to the expected results identified in the 2014/15 – 2016/17 Service Plan. I am accountable for those results as reported.

Yours truly,

"Original Signed by Denise Turner"

Denise Turner
Board Chair, Community Living British Columbia

Table of Contents

Board Chair's Message and Accountability Statement 3
Purpose of the Organization 5
Strategic Direction and Context 5
Strategic Direction 5
Strategic Context 6
Report on Performance 7
Goals, Strategies, Measures and Targets 8
Financial Report 14
Management Discussion and Analysis 14
Overview 14
Service Demand Growth 14
Operating Revenue 15
Operating Expenses 16
a) Supports and Services 16
b) Regional Operations and Administration 18
Accumulated Surplus 18
Capital Expenditures 19
Financial Resources Summary 19

Appendices: Additional Information

Auditor's Report and Audited Financial Statements

Overview of Community Living BC

Corporate Governance

Purpose of the Organization

CLBC was established on July 1, 2005, by the Community Living Authority Act, with a compelling mandate to provide person-centred supports to people with developmental disabilities. By 2010, CLBC was supporting the delivery of residential, community inclusion and other services to nearly 13,000 adults. The number of those served has continued to grow, and CLBC has improved the quality of its services, as well as built new areas of support, for example around employment.

Now, ten years since it began its work, CLBC remains committed to its vision of supporting adults with developmental disabilities to live good lives in welcoming communities. Today it funds supports and services which meet disability-related needs of two groups of eligible individuals in British Columbia. As of March 31, 2015, CLBC serves:

- 16,774 adults with a developmental disability
- 923 adults diagnosed with a Fetal Alcohol Spectrum Disorder or an Autism Spectrum Disorder, and who have significant limitations in adaptive functioning

CLBC provides funding to more than 3,000 agencies for services to individuals that include employment services, residential supports (staffed residential, shared living, supported living) and community inclusion supports. It provides direct funding to families in the form of individualized funding and respite. CLBC also pursues progressive change in the sector through initiatives like its Quality of Life includeMe! survey and the Community Action Employment Plan.

Accountability and respect for individuals and families are rooted in CLBC's history, and live on today in our core values and commitment to Taxpayer Accountability Principles established by the government. CLBC actively engages its stakeholders in its work through the strategic planning process, and on a regular basis through an editorial board comprised of individuals with developmental disabilities (often referred to as self advocates), 13 community councils, a provincial advisory committee, an Aboriginal advisory committee and via its network of service providers. For more information, see Appendix 1: Overview of Community Living BC, and Appendix 2: Corporate Governance.

Strategic Direction and Context

Strategic Direction

CLBC is accountable to the Legislature through the Ministry of Social Development and Social Innovation which is responsible for funding, establishing and communicating government's mandate, policy and priority direction to CLBC and overseeing the organization's performance. The Ministry provides annual direction and contributes to the development of CLBC's Service Plan and Annual Service Plan Report. In 2014/15, the Ministry provided its direction in the Government Letter of Expectations.

The government also provided direction to CLBC through the implementation of Taxpayer Accountability Principles. CLBC's alignment with these principles is reflected in the Performance Plan section of the report.

Strategic Context

Increased demand for CLBC services continues to present the most significant challenge in CLBC's operational environment. As of March 31, 2015, over 17,697 adults were registered as eligible for CLBC services, an annual increase of 6.3%, and 39% over the five years since March 31, 2010. This increased demand for CLBC services is due to a number of factors including: general population growth; advances in health care and extended life expectancy; increased identification and referral rates of youth to CLBC by the school system; increased service requests by young adults leaving their family home and by adults with complex needs; and aging family members who need greater assistance with caring for family members at home.

As well, the types of services requested are changing to more person-centred, individualized services to assist individuals with more meaningful involvement in community life.

In order to meet the changes in the volume and type of services being requested, and respond to government priorities referenced above, CLBC has consulted widely with stakeholders in its strategic planning process to identify three major directions to strengthen system responsiveness and sustainability. These directions are helping CLBC mitigate the associated risks of strong growth in demand for services to system sustainability, staff capacity and stakeholder support. Details of these directions are highlighted in the CLBC Strategic Plan and summarized here:

1. Enhance Participation and Citizenship – CLBC will continue to shift its organizational approach to ensure a stronger person-centred response to individuals and families. Among other things, CLBC will pursue its goals for increased employment for those it serves, to enhance individual and family planning processes, to work with service providers to understand the impact of services on outcomes through its includeME! Quality of life work, and to continue to offer individualized funding for families.

2. Increase Sustainability – CLBC will pursue cost-effectiveness while maintaining the quality of services. CLBC is working with sector partners to support BC Community Social Services Innovation and Sustainability Roundtable initiatives. CLBC aims to improve the experiences of youth and families transitioning into adulthood by collaborating with service partners such as the Ministry of Health and the Ministry for Children and Family Development (MCFD) and supporting the work of Services to Adults with Developmental Disabilities (STADD). Greater efficiency is expected through the collaboration of CLBC employment services with the Employment Program of BC (EPBC).

3. Promote Innovation and Resilience – CLBC will continue to support innovation with families, service providers and community partners. CLBC is also increasing its own capacity through use of technology, improved organizational structure and workload efficiencies.

Report on Performance

With the support of government, the input of individuals and families, the commitment of service providers and the dedication of staff, CLBC made important strides in the face of strong service demand growth last year. These achievements align with direction provided by the government through the 2014/15 Government Letter of Expectations, and directions for implementing Taxpayer Accountability Principles. Both inform the organizational goals set below in our annual service plan. Here is a brief review of actions taken in response to the GLE and TAP priorities for 2014/15:

GLE Direction: Maintain CLBC's current involvement and active partnership related to the implementation of the new Services to Adults with Developmental Disabilities (STADD).

CLBC staff participated in the launch of the five early implementation sites which use a navigator model to help families find supports across different government ministries. The project has been championed with staff and those we serve resulting in 71 referrals. Work with STADD also involves integrating services of older individuals with developmental disabilities. CLBC continues to work with Ministry of Health on implementation of a three-year Strategy on Aging.

GLE Direction: Continue to address key challenges and opportunities identified through the Ministry of Finance Internal Audit report.

CLBC and the Social Development and Social Innovation (SDSI) ministry finalized an accountability framework, and CLBC implemented changes to systems to improve the reliability of information on future service needs.

GLE Direction: Work with SDSI and MCFD to ensure that information, including financial updates and caseload data, is shared in a timely and effective manner.

CLBC is providing financial updates and caseload data to SDSI through regular meetings and other reporting. CLBC and MCFD continue to share information on transitioning youth each year.

GLE Direction: Work with SDSI to further develop services consistent with the annual service funding agreement that continue to realize service efficiencies and to address priority requests for service.

CLBC has improved its service demand assessment system and budget planning to strengthen management of high priority needs, and enable more informed and timely discussions with families.

GLE Direction: Explore opportunities with the Ministry of Health, regional Health Authorities and SDSI to clarify health costs for individuals with developmental disabilities.

CLBC has collaborated with the Ministry of Health to complete a policy review of added care to identify challenges and policy solutions, including clarifying respective service and funding responsibilities of each organization. Additionally, CLBC and the Ministry of Health have completed several projects as deliverables in the first year of a three-year action plan, A Collaborative Approach to Supporting Aging Adults with Developmental Disabilities.

GLE Direction: Explore opportunities with SDSI to enable individuals with developmental disabilities to be better served by the Employment Program of B.C. (EPBC)

As part of CLBC's Community Action Employment Plan (CAEP), CLBC is working with EPBC, STADD and service providers to leverage services offered by Work BC providers and increase coordination. A five-point plan is being implemented, including increasing collaboration among CLBC and Work BC service providers, to promote cross-government collaboration, building sector competencies, engaging employers and developing a shared measurement system.

Taxpayer Accountabilities Principles (TAP) Expectations

CLBC has adopted and engrained these principles in its programs for many years. Effective service allocation and procurement processes, low administrative costs, transparent public policies and open board meetings, a robust complaints resolution process and a range of councils and advisory bodies demonstrate our commitment to cost-consciousness, accountability, appropriate compensation, service, respect and integrity.

This year, as directed, CLBC has revised its public Standards of Conduct which includes conflict of interest provisions and post-employment restrictions for executives. CLBC's CEO meets regularly with the SDSI Deputy Minister to review performance against TAP principles, and work continues on an evaluation plan.

Goals, Strategies, Measures and Targets

The goals, strategies, measures and targets below signify critical aspects of performance and outline how CLBC will fulfil its mandate and support the government's strategic goals and direction.

Goal 1: Service Excellence

With an eye to its vision of "good lives in welcoming communities," CLBC strives for a service delivery system that responds effectively to a wide range of disability-related needs and helps adults achieve maximum independence. Choice and innovation are hallmarks, as well as the capacity to offer individualized services and to be responsive to each person's unique abilities and needs.

This goal and the strategies below support CLBC's mandate to promote flexibility and self-determination. It also embodies CLBC's commitment to Taxpayer Accountability Principles of service and respect.

Strategies

- Continue to shift CLBC's culture to ensure all staff, operations, and service delivery process are aligned to provide a consistent person-centred response to individuals and families to support continuous quality improvement.
- Within available funds, encourage individuals and /or their family to take an active role in expressing preference for their service provider that best meets their needs through CLBC's Individual and Family Preference Procurement Process.
- Develop solutions to increase access to and use of individualized funding.

- Continue to implement CLBC's *includeMe!* initiative and encourage service providers to align their planning processes and service delivery approaches to help achieve better quality of life outcomes for those they serve.
- Partner with community living stakeholders to increase the employment rate of adults.

Performance Measure 1.1: Percentage of individuals and families who feel well supported by their service providers

Performance Measure	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Target	2014/15 Actual	2015/16 Target	2016/17 Target
Percentage of individuals and families who feel well supported by their service providers	75%	74%	78%	78%	79%	80%	82%

Data Source: Annual Consumer Satisfaction Survey which is conducted by an independent research firm with 1,200 individuals and those who support them.

Discussion

- Increased satisfaction levels are a measure of service quality, as perceived by those CLBC serves, and the service delivery system's capacity to enable people to achieve their personal goals for their lives
- The 2014/15 actual result of 79% is higher than last year's target of 78%. Achievement of increased satisfaction levels could be attributed to efforts to work with service providers to align their planning processes and service delivery approaches to help achieve continuous quality improvement and better quality of life outcomes for individuals they serve.
- Work continues with service providers through our includeMe! quality of life outcomes survey to develop stronger services. As well, CLBC continues to work to strengthen individualized funding options, home share services and employment services. With these improvements CLBC is aiming to increase satisfaction levels to 80% in 2015/16.

Performance Measure 1.2: Number of individuals and families who purchased supports and services using individualized funding

Performance Measure	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Target	2014/15 Actual	2015/16 Target	2016/17 Target
Number of individuals and families who purchased supports and services using individualized funding	314	393	457	500	526	575	650

Data Source: PARIS service delivery information management system and CLBC's accounting systems. Regular data quality audits and accounting audits are conducted on these systems to ensure validity of data.

Discussion

- Research indicates that individualized funding (IF) can help people to secure more person-centred, responsive options, as the individual plays a much greater role in determining how personal needs are best met.

- The achieved number of 526 is higher than the target of 500 for 2014/15. This is due to growing awareness among families for this option.
- A review of IF is underway to increase accessibility to and use of IF to enable more individuals and families to create new innovative services, and to achieve the enhanced target of 575 for 2015/16.

Performance Measure 1.3: Number of families who receive direct payments for respite

Performance Measure	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Target	2014/15 Actual	2015/16 Target	2016/17 Target
Number of families who receive direct payments for respite	1,002	1,374	1,624	**1,750**	**1,909**	2,375*	2,625*

Data Source: PARIS service delivery information management system and CLBC's accounting systems.
* The targets for 2015/16 and 2016/17 have been adjusted to reflect a 35% increase in the number of families using this payment mechanism since 2012/13.

Discussion

- Direct funding for respite is an important part of CLBC's service delivery system, providing much needed support that enhances the resiliency of families to care for family members at home.
- Growth in use of this support is also due to CLBC's continued commitment to provide a minimum of $2,800 annually to transitioning youth to purchase respite or a preferred service.
- CLBC will continue to promote the use of direct payments for both IF and respite in view of their benefits.

Goal 2: Organizational Responsiveness

The individuals and families CLBC serves experience unique and changing needs in their communities. It is essential to have a service system that is flexible and responsive, and this requires CLBC staff to be knowledgeable, accountable and proactive in working with local, regional and provincial partners to implement effective supports for individuals and families.

As an organization, CLBC is accountable to those it serves through open board meetings, via policies published on its web site, through its regular CEO stakeholder update letters and annual report, and through engagement with its editorial board made up of individuals with developmental disabilities, 13 community councils and a provincial advisory committee. CLBC also responds to concerns via a robust complaints resolution process.

This goal, and the strategies below, delivers on a commitment to the Taxpayer Accountability Principles of accountability, service, and respect.

Strategies

- Implement a new Quality Service Commitment that calls on staff to listen to those CLBC serves, respect them, learn from them, recognize their strengths and communicate openly and

honestly.

- Continue to track, learn from, and report on complaints received through CLBC's Complaints Resolution Process to ensure individuals and families receive a timely and adequate response to their concerns.
- Work in collaboration with other government partners to improve coordination of services for adults with developmental disabilities in each stage of their lives.
- Make ongoing technology enhancements and upgrades to increase capacity and meet operational requirements.
- Build community capacity by partnering with stakeholders where appropriate.

Performance Measure 2.1: Percentage of individuals and families who feel their concerns were listened to

Performance Measure	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Target	2014/15 Actual	2015/16 Target	2016/17 Target
Percentage of individuals and families who feel their concerns were listened to	70%	74%	75%	78%	79%	80%	82%

Data Source: The data source for this performance measure is the annual Consumer Satisfaction Survey.

Discussion

- CLBC faces a strong increase in the numbers of adults eligible for services, and these individuals and families continue to be concerned about obtaining needed supports within current resources.
- In the last year CLBC actively implemented its new Quality Service Commitment affirming for all its staff the importance of listening and communicating openly and honestly. It also actively responded to and resolved concerns brought forward through its Complaint Resolution Process.
- These efforts may help explain how CLBC exceeded its target and achieved a 79% rate. CLBC will continue to promote its quality commitment and review and report on its complaints process to achieve 80% in 2015/16.

Performance Measure 2.2: Percentage of individuals and families who feel their concerns were addressed in a timely manner

Performance Measure	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Target	2014/15 Actual	2015/16 Target	2016/17 Target
Percentage of individuals and families who feel their concerns were addressed in a timely manner	63%	70%	70%	70%	68%	72%	74%

Data Source: The data source for this performance measure is the annual Consumer Satisfaction Survey.

Discussion

- While CLBC continues to work to improve how it listens to the concerns of those it serves, timeliness of response can be impacted by external factors such as caseload growth,

unexpected high priority cases, and budget availability.

- These factors may have contributed to CLBC achieving a slightly lower actual result (68%) than its target of 70%.
- CLBC is undertaking a range of operational projects that are expected to improve on organizational capacity to respond in a more timely way to families. These include regional reorganization, LEAN process reviews and new contract management software. These improvements aim to allow us to achieve a target of 72% in 2015/16.

Performance Measure 2.3: Percentage of individuals and families who feel they were provided with useful referrals and resources

Performance Measure	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Target	2014/15 Actual	2015/16 Target	2016/17 Target
Percentage of individuals and families who feel they were provided with useful referrals and resources	63%	68%	69%	70%	67%	72%	74%

Data Source: The data source for this performance measure is the annual Consumer Satisfaction Survey.

Discussion

- CLBC's percentage of people served who feel they were provided with useful referrals and resources remains relatively steady at 67%.
- External factors like caseload growth can increase demand for services on the entire system and related community supports, and pose a challenge in reaching our target of 70%.
- CLBC will continue to build community capacity by partnering with stakeholders to develop community based options. Progress has been made in building more effective community networks, for example in our Community Action Employment Plan, which we expect to allow us to achieve our targets in future years.

Goal 3: Operational Efficiency

One important way CLBC demonstrates its commitment to individuals and families we serve is through its efforts to be cost-conscious in its operations, in order to ensure as much funding as possible goes to deliver sustainable supports and services. CLBC is constantly reviewing operations and introducing more efficient and effective management processes to deliver services promptly and equitably.

This goal, and the strategies below, aligns with the government's strategic directions for improved collaboration with other ministries, more timely sharing of information, and better leveraging of government and community resources. It also aligns with Taxpayer Accountability Principles of cost consciousness and appropriate compensation.

Strategies

- Allocate funding based on demographic and regional factors.
- Use the Guide to Support Allocation to consistently measure the level of disability-related need for individuals and ensure appropriately funded responses.

- Link implementation of the contract management system to the service delivery management system to inform budget priority setting and support organizational planning and decision-making to ensure cost-efficient and appropriate services at the highest standard.
- Continue to explore ways to involve new partners to leverage available financial resources to create new approaches to innovative and sustainable service delivery.

Performance Measure 3.1: Percentage of annual funding used for direct service delivery

Performance Measure	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Target	2014/15 Actual	2015/16 Target	2016/17 Target
Percentage of annual funding used for direct service delivery	93%	93%	93%	**93%**	**93%**	93%	93%

Data Source: The data source for this performance measure is CLBC's corporate accounting system, which is subject to internal and external audit processes.

Discussion

- CLBC's achieved its target of directing 93% of expenses to direct services for individuals and families in 2014/15.

Performance Measure 3.2: Percentage of adults who choose to receive smaller, individualized living arrangements

Performance Measure	2011/12 Actual	2012/13 Actual	2013/14 Actual	2014/15 Target	2014/15 Actual	2015/16 Target	2016/17 Target
Percentage of adults who choose to receive smaller, individualized living arrangements	61%	63%	64%	**64%**	**63%**	65%	66%

Data Source: The data source for this performance measure is the PARIS service delivery management information system.

Discussion

- Residential services represent about 60% of CLBC's adult contracted service expenditures. While staffed residential resources (group homes) will continue to be an option for individuals who require intensive support, people have increasingly chosen less staff-intensive, more person-centred options. These include shared living, where a paid caregiver plays a support role, and family members, friends and neighbours often play natural support roles that enhance quality of life.
- A baseline of 58% was established in 2009/10. This year our actual results are steady and slightly less than target, possibly due to system capacity in the face of growth.
- CLBC will launch a five year plan in 2015/16 to strengthen home share services, leading to further adoption of this type of support, and the benefits it brings for improved quality of life.

Financial Report

Management Discussion and Analysis

Overview

The discussion and analysis of the financial results from operations and financial position for the year ended March 31, 2015 should be read in conjunction with the audited financial statements and accompanying notes. Management has included some forward-looking statements which it believes to be reasonable, based on information currently available. These statements are subject to risks and uncertainties that may cause actual results to differ.

CLBC provides supports and services to eligible individuals through contractual arrangements with non-profit and private agencies throughout the province, through direct funding to families, and through the operation of the Provincial Assessment Centre. Management of CLBC's contractual relationships and the planning and support for individuals and their families is conducted through offices distributed around the province, supported by a corporate office in Vancouver. The *Community Living Authority Act* mandates that CLBC not operate at a deficit without the prior approval of the responsible Minister.

CLBC closed the year ended March 31, 2015 with a balanced budget, while providing new or increased supports and services improving the lives of 3,276 individuals and costing $41.1 million in the year ($37.5 million for the Developmental Disability program and $3.6 million for the Personalized Supports Initiative). The financial results for the year along with prior year comparisons and projections for the upcoming two years are summarized in Table 5 on page 19 and are further explained in the following sections.

Service Demand Growth

The number of individuals identified as eligible for CLBC services continues to grow at a higher rate than the overall provincial population. As of March 31, 2015, that number reached 17,697, a 6.3% increase within the year and 39% more than the 12,735 on file as of March 31, 2010. As in prior years, those aged 19 to 23 make up the bulk of the growth, with 995 of the 1,218 new individuals in 2014/15 being within that age group.

Table 1 - Adults Eligible for CLBC Services

	Actual					
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Number of individuals with open files at year end						
Developmental Disabilities Program	12,715	13,481	14,241	15,055	15,942	16,774
Personalised Supports Initiative	20	169	341	513	711	923
	12,735	13,650	14,582	15,568	16,653	17,697
Increase within the year[1]						
Developmental Disabilities Program	700	766	760	814	887	832
Personalised Supports Initiative	20	149	172	172	198	212
	720	915	932	986	1,085	1,044
Annual rate of increase	*6.0%*	*7.2%*	*6.8%*	*6.8%*	*7.0%*	*6.3%*

Note 1 The increase within each year reflects the number of new individuals less the number who are no longer with CLBC, usually due to mortality

In addition to the service demand generated by the increase in the number of eligible individuals, demand is also generated by the increasing disability-related support needs of those already with CLBC as they or their care-givers age. CLBC continues to address the impact of its increasing service demand through:

- effective planning and prioritising of services to avoid crisis whenever possible,
- prudent procurement and contract management processes,
- respectful consultations with its contracted service providers, and
- ongoing refinements to its information management systems.

As a result, with a 20% increase in annual contributions from the Province over the last five years, CLBC has been able to support a 39% increase in caseload over the same period.

Operating Revenue

Funding for CLBC operations is provided by contributions from the Province, cost sharing arrangements with health authorities relating to individuals who also have health-related issues, and other income.

Contributions from the Province consist of those directed to operating expenditures and those restricted for capital expenditures. Some of the contributions for operating expenditures are also restricted for specific purposes. Restricted operating contributions are recognized as revenue in the year in which the related expenditures are incurred. As identified in Table 5, $18.3 million in additional contributions were made available by the Province in 2014/15 and the recognition of

restricted contributions brought the total increase in operating contributions to $33.0 million compared to 2013/14, which was $6.3 million less than budgeted.

Other income was up from 2013/14 due to increases in health authority cost share agreements, and was higher than budgeted due to higher interest income. These changes together with fluctuations in amortisation costs brought the total operating revenue to $821.8 million which was $5.4 million less than budgeted, and $33.1 million higher than in 2013/14.

Additional annual contributions from government of $37.7 million taking effect in 2015/16 and $30.9 million in 2016/17 were confirmed in Budget 2015, including contributions earmarked for costs related to the Economic Stability Mandate for CLBC's service providers. After taking into account year-to-year changes in deferrals and other income, this results in projected operating revenue of $852.5 million in 2015/16 and $880.6 million in 2016/17.

Operating Expenses

a) Supports and Services

The majority of the individuals served by CLBC have life-long support requirements. As a result, most supports implemented represent ongoing commitments and expenditures. CLBC carefully manages its available resources over multiple years, monitoring the impact of the current year's commitments as they annualise into the following year. Annualisation costs and the costs of new service implementation are funded by increases in operating revenue and by reinvestment of contract recoveries realized on existing contracted supports.

In 2014/15, CLBC provided new and incremental services through the Developmental Disabilities program area benefitting 2,912 individuals costing $37.5 million within the year, and addressed $17.5 million in annualization costs for services implemented in the prior year. These costs were offset by higher than budgeted contract recoveries, resulting in a $27.8 million increase in spending from 2013/14, which was $6.2 lower than budgeted. See Table 2 for further information, including prior year comparisons.

Table 2 - Supports and Services for Adults with Developmental Disabilities

	Actual					
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Total Number of Eligible Individuals at Year End	12,715	13,481	14,241	15,055	15,942	16,774
% increase from prior year	5.8%	6.0%	5.6%	5.7%	5.9%	5.2%
New Services & Required Support Increases Implemented						
Number of services	3,547	2,231	3,374	4,547	4,485	4,739
Number of individuals supported	2,250	1,361	1,875	2,810	2,695	2,912
Cost within the fiscal year ($ millions)	36.0	21.6	25.1	33.7	35.6	37.5
Annual cost of service ($ millions)	53.3	31.5	44.6	53.9	53.1	54.7
Average annual cost per person ($ thousands)	23.7	23.1	23.8	19.2	19.7	18.8
Contracted Service Recoveries						
Recoveries within the fiscal year ($ millions)	15.7	28.1	21.2	17.3	19.7	22.7
Annual ongoing service recoveries ($ millions)	20.3	39.1	27.7	19.3	21.1	27.9
Average Annual Cost per Eligible Individual ($ thousands)	50.3	48.8	46.4	46.4	46.2	45.4

Through the Personalised Supports Initiative, CLBC addressed $2.3 million in service annualisation costs and implemented new and incremental services benefitting 364 individuals and costing $3.6 million in the year. Higher than budgeted contract recoveries resulted in expenditures being $3.6 million higher than in 2013/14 and $2.2 million lower than budgeted.

Table 3 - Supports and Services - Personalized Supports Initiative

	Actual					
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Total Number of Eligible Individuals at Year End	20	169	341	513	711	923
New Services & Required Support Increases Implemented						
Number of services	7	314	522	583	538	608
Number of individuals supported	5	117	209	259	297	364
Cost within the fiscal year ($ millions)	-	1.6	3.3	3.7	2.8	3.6
Annual cost of service ($ millions)	0.1	3.2	4.8	5.6	5.1	6.4
Average annual cost per person ($ thousands)	17.6	27.4	23.0	21.5	17.2	17.6
Contracted Service Recoveries						
Recoveries within the fiscal year ($ millions)	-	-	0.6	1.2	1.7	2.4
Annual ongoing service recoveries ($ millions)	-	-	0.8	1.3	1.4	2.3
Average Annual Cost per Eligible Individual ($ thousands)	n/a	19.2	23.6	23.1	21.1	20.2

Provincial Services includes the Provincial Assessment Centre, which accounted for $3.6 million in 2014/15, and a provincial travel subsidy program managed by the Ministry for individuals who are eligible for CLBC supports and services. Spending for this area was on budget and in line with 2013/14.

b) Regional Operations and Administration

CLBC's funding priority is always the delivery of supports and services to the supported individuals and families, with at least 93% of the budget being used for that purpose. The costs related to many regional CLBC staff who work directly with supported individuals are funded through the remaining 7%, along with those who carry out the procurement, contracting and monitoring processes required to maintain service quality, safeguard the health and safety of those supported, and make the best use of available resources. These components have been separately identified in Table 4 on the following page. In planning for 2014/15 the budget for regional operations and administration was constrained in order to maximise services to individuals. However, as contract recoveries exceeded budget and new service demand was addressed, CLBC was able to proceed with its planned improvements and expand certain projects that were to deliver operating efficiencies in future years. As a result regional operations and administrative expenditures, at $53.6 million, were $2.2 million higher than 2013/14 and exceeded budget by $2.7 million. Even at this level of spending, supports and services to individuals still made up 93% of CLBC's overall expenditures.

For 2015/16, the operating efficiencies achieved in the field and the deferral of some improvements is reflected in a budget for the year of $51.7 million, $1.9 million lower than actual costs in 2014/15. Meeting this target is achievable but will be challenging and care will be taken not to jeopardize service quality and financial stewardship. Continued growth in the number of individuals and families supported will increase this challenge further in 2016/17.

Table 4 - Regional Operations and Administration

$ millions	Actual					
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Compensation and benefits						
Individual/family support and planning	9.1	7.6	8.1	8.9	9.7	10.1
Service procurement, contracting and monitoring	16.8	15.8	16.7	16.3	17.2	18.0
Other	7.1	7.7	7.9	8.1	9.6	10.3
	33.0	31.1	32.7	33.3	36.5	38.4
Building occupancy costs	4.7	4.5	4.8	4.8	4.8	5.0
Communication and information technology	4.6	4.2	3.1	3.4	3.8	4.0
Other	7.2	6.2	5.6	5.7	6.3	6.2
Total	**49.5**	**46.0**	**46.2**	**47.2**	**51.4**	**53.6**

Accumulated Surplus

Accumulated surplus was unchanged at $3.7 million and includes $1.3 million of contributed surplus arising from assets transferred to CLBC on its incorporation in 2005.

Capital Expenditures

Capital expenditures are required for information systems, leasehold improvements, furniture, equipment and vehicles. CLBC receives capital contributions from the Province annually which are deferred and recognized as income over the life of the assets acquired with the funds. In 2014/15, information systems development accounted for $2.9 million of the $3.6 million in capital investments, supporting the continued implementation of an integrated suite of applications and supporting infrastructure to manage the provision of services to almost 18,000 individuals through 6,250 contracts and agreements with 3,650 service providers across the Province. Planned increases in the capital budgets for 2015/16 and 2016/17 are mainly due to estimated leasehold improvement costs related to the expiry of long-term facility leases.

Financial Resources Summary

Table 5 - Financial Resource Summary Table

$ millions	Actual					2014/15		More (Less) Than		Plan	
	2009/10	2010/11	2011/12	2012/13	2013/14	Budget	Actual	Budget	2013/14	2015/16	2016/17
Operating Revenue											
Contributions from the Province											
Total contributions	662.8	684.1	694.7	730.8	778.3	799.8	796.6	(3.2)	18.3	834.3	865.2
Restricted - Operating	(4.6)	2.4	(2.4)	(1.5)	(6.9)	8.9	9.7	0.8	16.6	3.5	-
Restricted - Capital	(3.3)	(5.5)	(4.8)	(2.0)	(2.0)	-	(3.9)	(3.9)	(1.9)	(4.1)	(4.4)
Total operating contributions	654.9	681.0	687.5	727.3	769.4	808.7	802.4	(6.3)	33.0	833.7	860.8
Recoveries from the Province	50.4	-	-	-	-	-	-	-	-		
Other income	10.6	12.2	13.7	14.7	15.2	15.4	15.7	0.3	0.5	16.1	16.4
Amortisation of capital contributions	1.8	2.4	2.6	3.0	4.1	3.1	3.7	0.6	(0.4)	2.7	3.4
Total Revenue	717.7	695.6	703.8	745.0	788.7	827.2	821.8	(5.4)	33.1	852.5	880.6
Operating Expenses											
Supports and services											
Developmental Disabilities Program	619.4	639.7	643.8	680.0	715.3	749.3	743.1	(6.2)	27.8	772.1	795.4
Personalised Supports Initiative[1]	-	1.8	6.0	9.9	12.9	18.7	16.5	(2.2)	3.6	21.2	25.0
Children's Services[2]	41.1	-	-	-	-	-	-	-	-	-	-
Provincial Services	4.5	4.6	4.7	4.6	4.8	4.9	4.8	(0.1)	-	4.8	4.8
Regional operations & administration	49.5	46.0	46.2	47.2	51.4	50.9	53.6	2.7	2.2	51.7	52.0
Amortisation of tangible capital assets	2.5	3.2	3.1	3.3	4.3	3.4	3.8	0.4	(0.5)	2.7	3.4
Total Expense	717.0	695.3	703.8	745.0	788.7	827.2	821.8	(5.4)	33.1	852.5	880.6
Annual Surplus	0.7	0.3	-	-	-	-	-	-	-	-	-
Supports and services compared to total expense	93%	93%	93%	93%	93%	93%	93%	-	-	94%	94%
Accumulated Surplus	3.5	3.7	3.7	3.7	3.7	3.7	3.7	-	-	3.7	3.7
Total Debt	0.5	0.3	0.2	0.1	-	-	-	-	-	-	-
Capital Expenditures	2.6	3.4	3.8	3.3	3.6	3.6	3.6	-	-	4.1	4.4

Note 1 *The Personalised Supports Initiative (PSI) was implemented on February 1, 2010 to provide services to adults with significant limitations in adaptive functioning and a diagnosis of fetal alcohol spectrum disorder or autism spectrum disorder.*

Note 2 *Effective October 31, 2009, the Ministry of Children and Families assumed all responsibility for community living services to children and the related regional staff and support infrastructure.*

Appendices: Additional Information

Auditor's Report and Audited Financial Statements

CLBC has provided the independent auditor's report, with accompanying financial statements for the period ending March 31, 2015. To view these statements, click here.

Overview of Community Living BC

CLBC is committed to changing and improving what we do to ensure individuals eligible for CLBC have the support they need, when they need it, to lead full lives. We are a learning organization committed to being transparent and listening to and learning from our community stakeholders. We value the perspectives and concerns of individuals and their families, Community Councils, service providers, and our government and community partners. Click here to learn more about CLBC.

Corporate Governance

The CLBC Board of Directors ensures that CLBC complies with government's mandate and policy direction, with financial and other policies, and applicable legislation. Its responsibilities include strategic planning. risk management, monitoring organizational and management capacity, internal controls, ethics and values and communication. Click here to learn more about Corporate Governance at CLBC.

COMMUNITY LIVING BRITISH COLUMBIA

Audited Financial Statements

March 31, 2015

COMMUNITY LIVING BRITISH COLUMBIA

Management's Report

Management's Responsibility for the Financial Statements

The financial statements of Community Living British Columbia as at March 31, 2015, and for the year then ended, have been prepared by management in accordance with the basis of accounting described in Note 2(a). Other significant accounting policies are described in Notes 2(b)-(f) to the financial statements.

Management is responsible for the integrity and objectivity of these financial statements, and for ensuring that the notes to the financial statements are consistent with the information contained in the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that the financial information produced is reliable. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation and review of the financial statements.

The Board of Directors ("Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board reviews internal financial statements on a regular basis and external audited financial statements annually. The Board also discusses any significant financial reporting or internal control matters prior to their approval of the financial statements.

The external auditors, Deloitte LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination, and their opinion on these financial statements. The external auditors have full and free access to management and the Board.

On behalf of Community Living British Columbia

Seonag Macrae
Chief Executive Officer

Richard Hunter
Vice President, Finance/ Chief Financial Officer

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P.O. Box 49279
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Independent Auditor's Report

To the Board of Directors of
Community Living British Columbia, and
to the Minister of Social Development, Province of British Columbia

We have audited the accompanying financial statements of Community Living British Columbia, which comprise the statement of financial position as at March 31, 2015, and the statements of operations, changes in net debt and cash flows for the year then ended, and the notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the statement of financial position of Community Living British Columbia as at March 31, 2015 and the statements of operations, changes in net debt and cash flows for the year then ended are prepared, in all material respects, in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Emphasis of Matter

We draw attention to Note 2 (a) to the financial statements which describes the basis of accounting used in the preparation of these financial statements and the significant difference between the basis of accounting and Canadian Public Sector Accounting Standards. Our opinion is not qualified in respect of this matter.

Deloitte LLP

Chartered Accountants
May 27, 2015
Vancouver, British Columbia

COMMUNITY LIVING BRITISH COLUMBIA

Statement of Financial Position

(Expressed in thousands of dollars)

As at March 31

	2015	2014
Financial Assets		
Cash	$ 24,739	$ 22,782
Accounts receivable (Note 5)	1,655	16,275
Employee retiring allowance amounts receivable (Note 6a)	890	948
	27,284	40,005
Liabilities		
Accounts payable and accrued liabilities	12,052	16,220
Salaries, wages and benefits payable	5,003	4,155
Employee leave liabilities	1,467	1,470
Employee retiring allowance liabilities (Note 6a)	1,547	1,574
Capital lease obligations	-	35
Deferred operating contributions (Note 7)	3,359	13,066
Unspent deferred capital contributions (Note 8)	1,027	676
Deferred capital contributions used to purchase tangible capital assets (Note 8)	9,749	9,873
	34,204	47,069
Net Debt	(6,920)	(7,064)
Non-Financial Assets		
Tangible capital assets (Notes 8 & 9)		
Funded by capital contributions	9,749	9,873
Unfunded	47	180
	9,796	10,053
Prepaid expenses	872	759
	10,668	10,812
Accumulated Surplus (Note 10)	$ 3,748	$ 3,748

Commitments, contractual obligations and contingencies (Note 15)

Approved on behalf of the Board:

Denise Turner
Chair

Arn van Iersel
Finance & Audit Committee Chair

The accompanying notes are an integral part of these financial statements.

COMMUNITY LIVING BRITISH COLUMBIA

Statement of Operations

(Expressed in thousands of dollars)

For the years ended March 31

	2015 Budget (Note 16)	2015 Actual	2014 Actual
Revenues			
Operating contributions from the Province of British Columbia	$ 808,700	$ 802,407	$ 769,385
Cost sharing agreements with health authorities	14,200	14,172	13,641
Interest income	550	844	640
Other income	650	705	983
Amortization of deferred capital contributions (Note 8)	3,100	3,673	4,129
	827,200	821,801	788,778
Expenses (Note 14)			
Supports and services:			
Developmental Disabilities Program	749,300	743,048	715,344
Personalized Supports Initiative	18,700	16,531	12,913
Provincial services	4,900	4,833	4,810
Regional operations & administration	50,900	53,583	51,385
Amortization of tangible capital assets	3,400	3,806	4,326
	827,200	821,801	788,778
Annual surplus	$ -	-	-
Accumulated surplus at beginning of year		3,748	3,748
Accumulated surplus at end of year		$ 3,748	$ 3,748

The accompanying notes are an integral part of these financial statements.

COMMUNITY LIVING BRITISH COLUMBIA

Statement of Changes in Net Debt

(Expressed in thousands of dollars)

For the years ended March 31

	2015 Budget (Note 16)	2015 Actual	2014 Actual
Annual surplus	$ -	$ -	$ -
Acquisition of tangible capital assets	(3,600)	(3,549)	(3,576)
Amortization of tangible capital assets	3,400	3,806	4,326
	(200)	257	750
Increase in prepaid expenses		(113)	(168)
Decrease in net debt		144	582
Net debt at the beginning of year		(7,064)	(7,646)
Net debt at the end of year		$ (6,920)	$ (7,064)

The accompanying notes are an integral part of these financial statements.

COMMUNITY LIVING BRITISH COLUMBIA

Statement of Cash Flows

(Expressed in thousands of dollars)

For the years ended March 31

	2015	2014
Cash provided by (used in):		
Operating activities		
Annual surplus	$ -	$ -
Items not involving cash:		
Amortization of deferred capital contributions	(3,673)	(4,129)
Amortization of tangible capital assets	3,806	4,326
	133	197
Decrease in non-cash working capital	1,508	12,292
	1,641	12,489
Financing activities		
Additions to deferred capital contributions	3,900	2,030
Reduction in obligations under capital leases	(35)	(73)
	3,865	1,957
Capital activity		
Purchase of tangible capital assets	(3,549)	(3,576)
	(3,549)	(3,576)
Increase in cash	1,957	10,870
Cash, beginning of year	22,782	11,912
Cash, end of year	$ 24,739	$ 22,782
Supplemental information:		
Interest received	$ 853	$ 628

The accompanying notes are an integral part of these financial statements.

1. Authority and purpose

Community Living British Columbia ("CLBC") was established on July 1, 2005 under the Community Living Authority Act as a Crown Corporation of the Province of British Columbia. CLBC is accountable to the provincial government through the Minister of Social Development and Social Innovation (the "Minister") and is dependent on the Ministry of Social Development and Social Innovation ("SDSI") for funding.

CLBC provides community living supports and services under the Developmental Disabilities Program or the Personal Supports Initiative to adults who are, respectively, either developmentally disabled or have a significant limitation in adaptive functioning along with a diagnosis of Fetal Alcohol Spectrum Disorder or Pervasive Developmental Disorder.

Supports and services are delivered throughout the province of British Columbia by independent service providers under contract with CLBC and by the Provincial Assessment Centre of CLBC.

Under the Community Living Authority Act, CLBC is exempt from both federal and provincial income and capital taxes.

2. Significant accounting policies

a) Basis of accounting

These financial statements have been prepared in accordance with section 23.1 of the Budget Transparency and Accountability Act of British Columbia that requires the accounting policies and practices of government organizations to conform to generally accepted accounting principles for senior governments in Canada, as modified by any alternative standard or guideline that is made by the Treasury Board. The Canadian Public Sector Accounting Standards ("PSAS") are the generally accepted accounting principles for senior governments in Canada.

A Treasury Board regulation issued in November 2011 requires tax-payer supported organizations to adopt the accounting policies for capital contributions and other restricted contributions described in note 2(b). Those accounting policies are significantly different from PSAS which requires that government transfers with stipulations be recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability. Any such liability is reduced, and an equivalent amount of revenue is recognized, as the liability is settled.

The basis of accounting that CLBC applies is different from PSAS with respect to the timing of revenue recognition for government transfers that are restricted for capital purposes. If CLBC had recorded government transfers under PSAS rather than the accounting policy described in note 2(b), capital contributions recognized as revenue and the annual surplus for the year ended March 31, 2015 would have decreased by $124 (2014 – decreased by $553). As at March 31, 2015, deferred capital contributions used to purchase tangible capital assets would have decreased and the accumulated surplus would have increased by $9,749 (2014 – $9,873). Under PSAS, the total cash flows from operating, financing, and capital activities for the years ended March 31, 2015 and 2014 would have been the same as reported in these financial statements.

2. Significant accounting policies (continued)

a) Basis of accounting (continued)

Had CLBC adopted PSAS together with the not-for-profit provisions, another basis of accounting under Canadian generally accepted accounting principles, capital contributions recognized as revenue, deferred capital contributions used to purchase tangible capital assets, and the annual surplus for each year would have been the same as reported in these financial statements.

b) Revenue recognition

Operating contributions from the Province of British Columbia are accounted for in accordance with PS 3410 – *Government Transfers*. Under PS 3410, contributions without stipulations are recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, and contributions that are subject to stipulations are recognized as revenue in the period when such stipulations are met.

Government transfers received for the purpose of developing or acquiring a depreciable tangible capital asset are deferred and recognized as revenue at the same rate as the amortization, and any impairment, of the tangible capital asset.

Cost sharing agreements with the Province of British Columbia and related entities, interest income and other income are recognized as revenue in the period the transactions or events giving rise to the revenues occur.

c) Financial instruments

Financial instruments include cash, accounts receivable, accounts payable, accrued liabilities, salaries, wages and benefits payable.

Financial instruments are accounted for in accordance with PS 3450 – *Financial Instruments*. Accounts receivable are carried at cost less a valuation allowance. Accounts payable, accrued liabilities, salaries, wages and benefits payable are carried at cost or an estimate thereof.

d) Tangible capital assets

Tangible capital assets are initially recorded at cost. When a tangible capital asset no longer contributes to CLBC's ability to provide services, or the future economic benefit to be provided by a tangible capital asset has permanently declined below its book value, the carrying value of the asset is reduced to reflect the decline in value. Amortization is calculated on a straight-line basis over the assets' estimated useful lives or lease terms at the following rates:

Leasehold improvements	Lease term to a maximum of 5 years
Vehicles	7 years
Furniture and equipment	5 years
Information systems	3-5 years

Assets acquired under capital leases are amortized over the lesser of the estimated life of the asset and the lease term. Systems development work-in-progress represents the unamortized costs incurred for the development of information technology which is not substantially complete. On completion, the work-in-progress balance is transferred to the completed assets account and amortized over its estimated useful life.

2. Significant accounting policies (continued)

e) Employee future benefits

Liabilities are recorded for employee retiring allowance benefits as employees render services to earn those benefits. The actuarial determination of the accrued benefit obligations uses the projected benefit method prorated on service. That method incorporates management's best estimate of future salary levels, retirement ages of employees, and other actuarial factors.

Defined contribution plan accounting is applied to the multi-employer defined benefit pension plan because sufficient information is not available to apply defined benefit accounting. Accordingly, contributions are expensed as they become payable.

f) New accounting pronouncement

PS 3260 – *Liability for Contaminated Sites* became effective during the fiscal year ending March 31, 2015 and has no impact on CLBC's financial statements.

3. Measurement uncertainty

In preparing these financial statements, management has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and the disclosure of contingent assets and liabilities. Significant areas requiring the use of management estimates include the determination of accrued liabilities. Actual results could differ from these estimates.

4. Comparatives

Certain comparative figures have been restated to conform with the current year's presentation.

5. Accounts receivable

	2015	2014
Due from the Province of British Columbia	$ 380	$ 14,583
GST recoverable	313	599
Due from health authorities	319	244
Other receivables	1,228	1,222
	2,240	16,648
Valuation allowance	(585)	(373)
	$ 1,655	$ 16,275

6. Employee future benefits

a) Employee retiring allowance benefits

Employees with 20 years of service and having reached a certain age are entitled to receive certain lump sum payments upon retirement. These retiring allowance benefit payments are based upon final salary levels and the number of years of service.

Where employees of CLBC have accrued service with other British Columbia government organizations, under an agreement between CLBC and the BC Public Service Agency (PSA), the portion of retiring allowance benefits attributable to periods of employee service other than at CLBC, is recoverable from the PSA.

Retiring allowance liabilities and the related receivable from PSA as of March 31, 2015 and 2014 are based on an actuarial valuation at March 31, 2014. The next actuarial valuation will be at March 31, 2017.

	2015	2014
Benefit obligation	$ 1,547	$ 1,574
Amount recoverable from PSA	$ 890	$ 948
Assumed discount rate	4.00%	4.00%
Assumed rate of compensation increase	3.75%	3.75%
Benefit expense	$ 115	$ 70
Benefits paid	$ 180	$ 87

b) Employee pension benefits

CLBC and its employees contribute to the Public Service Pension Plan (the "Plan"), a multi-employer defined benefit plan with approximately 56,000 active members which is administered by the British Columbia Pension Corporation.

CLBC's contributions to the Plan of $3,083 (2014 - $2,933) were expensed during the year.

The most recent actuarial valuation, at March 31, 2014, indicated a funding surplus of $194,000 for basic pension benefits. The next actuarial valuation will be at March 31, 2017 with results available in 2018.

7. Deferred operating contributions

Deferred operating contributions represent unspent amounts received from the Province of British Columbia that are restricted for specific operating purposes. Amounts recognized as revenue in the Statement of Operations are recorded as operating contributions from the Province of British Columbia.

	2015	2014
Deferred operating contributions, beginning of year	$ 13,066	$ 6,204
Restricted operating contributions received	20,000	34,310
Amounts recognized as revenue	(29,707)	(27,448)
Deferred operating contributions, end of year	$ 3,359	$ 13,066

8. Deferred capital contributions

Deferred capital contributions represent amounts received from the Province of British Columbia, restricted for the purposes of acquiring tangible capital assets, which have not been recognized as revenue.

Deferred capital contributions:	2015			
	Spent	Unspent	Total	2014
Balance, beginning of year	$ 9,873	$ 676	$ 10,549	$ 12,648
Contributions received	-	3,900	3,900	2,030
Contributions used to purchased tangible capital assets	3,549	(3,549)	-	-
Amounts recognized as revenue	(3,673)	-	(3,673)	(4,129)
Balance, end of year	$ 9,749	$ 1,027	$ 10,776	$ 10,549

Funded and unfunded tangible capital assets at net book value:	2015			
	Funded	Unfunded	Total	2014
Balance, beginning of year	$ 9,873	$ 180	$ 10,053	$ 10,803
Purchases	3,549	-	3,549	3,576
Amortization	(3,673)	(133)	(3,806)	(4,326)
Balance, end of year	$ 9,749	$ 47	$ 9,796	$ 10,053

9. Tangible capital assets

	Leasehold improve-ments	Vehicles under capital lease	Vehicles	Furniture and equipment	Information systems	Systems develop. work-in-progress	Total
Cost:							
March 31, 2013	$ 1,625	$ 711	$ 417	$ 1,072	$ 19,419	$ 2,326	$ 25,570
Additions	80	-	151	41	5	3,299	3,576
Disposals	-	(127)	(24)	-	(4,975)	-	(5,126)
Transfers	-	(100)	100	-	2,958	(2,958)	-
March 31, 2014	$ 1,705	$ 484	$ 644	$ 1,113	$ 17,407	$ 2,667	$ 24,020
Additions	606	-	23	60	-	2,860	3,549
Disposals	(106)	(130)	-	(7)	(1,050)	-	(1,293)
Transfers	-	(354)	354	-	4,963	(4,963)	-
March 31, 2015	$ 2,205	$ -	$ 1,021	$ 1,166	$ 21,320	$ 564	$ 26,276
Accumulated Amortization:							
March 31, 2013	$ 1,345	$ 603	$ 144	$ 746	$ 11,929	-	$ 14,767
Additions	103	73	49	108	3,993	-	4,326
Disposals	-	(127)	(24)	-	(4,975)	-	(5,126)
Transfers	-	(100)	100	-	-	-	-
March 31, 2014	$ 1,448	$ 449	$ 269	$ 854	$ 10,947	-	$ 13,967
Additions	127	18	75	104	3,482	-	3,806
Disposals	(106)	(130)	-	(7)	(1,050)	-	(1,293)
Transfers	-	(337)	337	-	-	-	-
March 31, 2015	$ 1,469	$ -	$ 681	$ 951	$ 13,379	-	$ 16,480
Net Book Value:							
March 31, 2014	$ 257	$ 35	$ 375	$ 259	$ 6,460	$ 2,667	$ 10,053
March 31, 2015	$ 736	$ -	$ 340	$ 215	$ 7,941	$ 564	$ 9,796

10. Accumulated surplus

The accumulated surplus of $3,748 at March 31, 2015 and 2014 includes $1,272 resulting from the transfer of the net assets of the Interim Authority for Community Living British Columbia to CLBC on October 7, 2005. CLBC has issued and registered to the Minister of Finance one share with a par value of ten dollars, which is also included in accumulated surplus.

11. Financial instruments

In management's opinion, CLBC is not exposed to significant credit, currency, interest rate, liquidity and market risks relating to the valuation of financial instruments.

Cash is held in a savings account and is insured by the Credit Union Deposit Insurance Corporation. CLBC routinely monitors receivables for credit risk through analysis of the nature, terms and aging of receivables. CLBC's maximum exposure to credit risk at March 31, 2015 is $26,394 (2014 - $39,057) of which $25,751 (2014 - $38,208) is insured by the Credit Union Deposit Insurance Corporation or is due from the Province of British Columbia or the Government of Canada.

Accounts payable, accrued liabilities, salaries, wages and benefits payable are payable within one year.

12. Related party transactions

CLBC is related to various British Columbia public sector entities through common control by the Province of British Columbia. Transactions with these entities and the Province of British Columbia are considered to be in the normal course of operations and are recorded at their exchange amounts.

The amounts of related party transactions and balances not disclosed elsewhere in these financial statements are as follows:

	2015		2014	
	Province of BC	BC public sector entities	Province of BC	BC public sector entities
For the year ended March 31:				
Other income	$ 445	$ -	$ 724	$ -
Supports and services:				
Developmental Disabilities Program	-	6,316	-	5,756
Personal Supports Initiative	-	-	-	-
Provincial services	1,464	-	1,462	-
Regional operations & administration	10,684	132	10,612	186
As at March 31:				
Accounts payable and accrued liabilities	538	954	513	840
Salaries, wages and benefits payable	186	-	118	-
Prepaid expenses	35	-	39	-

13. Segment reporting

CLBC operates in one business segment as described in Note 1.

14. Expenses by object

	2015	2014
Contracted supports and services	$ 760,745	$ 729,417
Compensation and benefits	40,908	39,031
Building occupancy costs	5,261	5,105
General expenses	4,944	5,133
Communications and information technology	4,042	3,775
Administration costs	2,095	1,991
Amortization of tangible capital assets	3,806	4,326
	$ 821,801	$ 788,778

15. Commitments, contractual obligations and contingencies

a) Operating lease commitments

CLBC leases premises and equipment under operating leases. Minimum future lease payments as at March 31, 2015 are as follows:

Year ending March 31,	
2016	$ 4,989
2017	3,757
2018	1,461
2019	845
2020	809
2021 and beyond	396

b) Contractual Obligations

Contracted supports and services are primarily delivered by independent service providers under the terms of contracts which have termination notice periods of between 30 and 90 days.

c) Litigation

The nature of CLBC's activities is such that there is occasional litigation where CLBC is named as a defendant. With respect to known claims, management is of the opinion that CLBC has valid defences and appropriate insurance or other coverage in place, or if there is unfunded risk, such claims are not expected to have a material effect on CLBC's financial position and results of operations. Where it is determined that a liability exists and the amount can be reasonably determined, the amount is recorded as an accrued liability and an expense.

16. Budgeted figures

Budgeted figures are provided for comparison purposes and represent the approved budget as disclosed in the CLBC 2014/15 Service Plan dated February 18, 2014.

COMMUNITY LIVING BRITISH COLUMBIA

2014/15
ANNUAL SERVICE PLAN REPORT

Appendix: Overview of CLBC

COMMUNITY LIVING
BRITISH COLUMBIA

Community Living British Columbia (CLBC) is a Crown Corporation that funds supports and services which meet the disability-related needs of two groups of eligible individuals in British Columbia:

- Adults with a developmental disability
- Adults diagnosed with a Fetal Alcohol Spectrum Disorder or an Autism Spectrum Disorder, and who have significant limitations in adaptive functioning

Eligibility criteria for both groups are outlined in the *Community Living Authority Act Regulation*.

Enabling Legislation and Mandate

CLBC's mandate is set out in the *Community Living Authority Act*. The *Act* outlines CLBC's responsibility to develop operational policies, meet relevant standards, and manage funds and services to address the needs of eligible adults. CLBC is accountable to the Legislature through the Ministry of Social Development and Social Innovation which is responsible for funding, establishing and communicating government's mandate, policy and priority direction to CLBC, and overseeing the organization's performance.

Vision, Mission and Values

Vision

CLBC is a recognized leader in supporting adults with developmental disabilities to live good lives in welcoming communities.

Mission

In partnership with our stakeholders, CLBC facilitates and manages a responsive and sustainable network of supports and services that assists adults with developmental disabilities to be full participants in their communities.

Values

- ***Respect for individuals, families, partners, and staff***
- ***Results matter***
- ***Excellence through innovation and knowledge creation***
- ***Open minds***
- ***Value for money***

How CLBC Does its Work

CLBC is committed to changing and improving what we do to ensure individuals eligible for CLBC have the support they need, when they need it, to lead full lives. We are a learning organization committed to being transparent and listening to and learning from our community stakeholders. We value the perspectives and concerns of individuals and their families, Community Councils, service providers, and our government and community partners.

CLBC funds supports and services to help eligible adults meet their disability-related needs and participate in meaningful ways in the community. In 2015/16, CLBC will spend $781M out of the $837M total expenditures, directly on needed supports and services for individuals and their families. A range of residential, employment, community inclusion, and respite, and service coordination services are delivered through contracted service providers or individualized funding agreements.

Recognizing and supporting individual and family capacity to build self-reliance and independence is central to our practice. To enhance this capacity, CLBC contributes to various initiatives with other partners such as the Community Action Employment Plan.

Adults Served

As of March 31, 2015, CLBC had open files for 16,774 adults eligible for CLBC based upon criteria for a developmental disability. The majority of adults receiving services are living in their family home and are being provided a combination of community inclusion services and respite. Of those living outside of their family home, 6,020 are receiving residential and community inclusion services while 977 are living on their own with assistance in activities of daily living and receiving community inclusion services.

Adults diagnosed with a Fetal Alcohol Spectrum Disorder or an Autism Spectrum Disorder, and significant limitations in adaptive functioning, are eligible for CLBC-funded support through the Personalized Supports Initiative (PSI). As of April 29, 2015, 923 adults were eligible for the PSI. Of this group, 143 were receiving residential and community inclusion services, 113 were living on their own with assistance in activities of daily living and receiving community inclusion services and 667 were receiving community inclusion or other CLBC services, such as planning assistance.

When information in this document applies to all individuals eligible for CLBC, both groups will be referred to as adults or individuals "with developmental disabilities" or "eligible for CLBC". When only one group of adults is being referred to, the group will be specified.

Service Delivery

CLBC has five regions (Southern Interior, Vancouver Island, Vancouver Coastal, Fraser, North/Thompson Cariboo) which are supported by a head office in Vancouver. These regions are broken into 11 Quality Service Areas, served by Quality Service and Community Planning and Development teams. CLBC offices are located across the province in both urban and rural settings. Most offices are staffed with a combination of Quality Service and Community Planning and Development staff.

Facilitators are the core of the Community Planning and Development teams and the main point of contact for individuals and families. Facilitators have responsibilities for activities such as confirming eligibility, assisting individuals and families to develop personal goals and supporting them to build capacity to resolve problems, and providing information to them about what they can expect when funding becomes available.

Analysts are part of the Quality Service Team and the main point of contact for service providers. They have responsibilities for activities such as allocating resources, contracting and monitoring service delivery, and supporting resource development.

Analysts and facilitators play complementary roles in assisting individuals and families to plan supports and to implement funded services together with their service providers.

CLBC also operates the Provincial Assessment Centre (PAC) for people aged 14 and older across B.C. who have a developmental disability and mental health or complex behavioural needs. The PAC is a 10 bed specialized, multi-disciplinary mental health facility in Burnaby that provides in-patient assessment for up to 90 days with a six-month community follow-up.

Formal and Informal Safeguards

The safety of those served is of primary importance to CLBC. Safeguards are critical to addressing the vulnerabilities that adults eligible for CLBC can experience. Formal CLBC safeguards include standards, monitoring, licensing, accreditation, and external reviews. As a designated agency under the *Adult Guardianship Act*, CLBC responds to allegations of abuse and neglect. CLBC also promotes the development of informal safeguards, such as support networks, in collaboration with families and community partners to support citizenship and contribution as well as address individuals' vulnerabilities.

Strategic Initiatives

CLBC implements strategic initiatives it develops with its partners or participates in initiatives implemented by other government partners. These initiatives are crucial to responding to the diverse needs of adults within a sustainable service delivery system and meeting CLBC's strategic objectives. They will be highlighted in other sections of the Service Plan. Examples include:

- Community Action Employment Plan (CAEP) – Participation in employment leads to numerous quality of life outcomes, including financial well-being and increased personal development, self-determination, interpersonal relations and social inclusion. The Employment Program of BC (EPBC) is funded by SDSI and offers employment services to

all citizens of BC. CAEP together with the EPBC provide a full complement of employment supports to CLBC eligible individuals who want to become employment ready and secure a job.

- *includeMe!* Quality of Life – Aggregate data is gathered on the personal outcomes of individuals through a survey. The survey data helps service providers identify areas where they can make improvements and can help individuals and their families make decisions about which services will align best with their quality of life priorities.

- Services to Adults with Developmental Disabilities (STADD) initiative – CLBC is committed to continue its collaborative work with the Ministries of Social Development and Social Innovation, Children and Family Development, Health, and Education to improve integration and coordination of services to people we jointly support.

Communicating with Partners and Stakeholders

CLBC recognizes the importance of keeping the voices and priorities of individuals and families at the heart of its work. CLBC's community engagement practices help develop strong relationships in B.C.'s communities. Together, CLBC and community members representing a wide range of groups and organizations create opportunities for adults with developmental disabilities to participate in all facets of community life and to develop friendships.

- Individual, Family and Volunteer Engagement – CLBC's Aboriginal Advisor, Family Partnership Advisor, and Self-Advocate Advisor act as a two-way communication bridge between the organization and the people it is mandated to serve. The Advisors ensure the voices of individuals, families and volunteers provide input to a wide variety of CLBC initiatives and projects. This year, CLBC's Aboriginal Advisory Committee provided significant input into CLBC's approach for providing services to eligible individuals living in First Nation communities.

- CLBC has initiated an editorial board to ensure meaningful engagement of individuals and families in the on-going work of CLBC. The editorial board helps to ensure the perspectives of the people CLBC serves are present in the development of the organization's communications and community relations.

- CLBC communicates with adults with developmental disabilities, family members and service providers about issues of mutual interest through in-person meetings, newsletters, Facebook, Twitter, website updates and targeted focus groups. Input on important policy and practice issues is gathered by using forums and working groups.

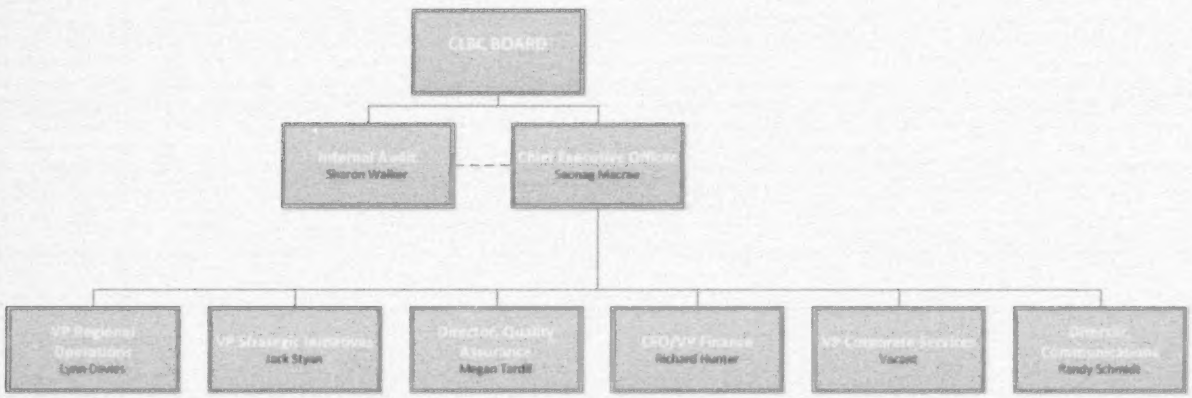
- As an extension of CLBC, thirteen Community Councils work with a wide range of community partners and provide feedback on CLBC-sponsored projects and initiatives. Council membership includes adults with developmental disabilities, family members, service providers and citizens from all walks of life.

- The *Community Living Authority Act* requires CLBC to establish a Provincial Advisory Committee to CLBC's Board of Directors. This Committee consists of an adult with a developmental disability or a family member from each of the Community Councils. As a

link between communities and the Board, the Provincial Advisory Committee ensures two-way communication between Community Councils and the Board and recommends improvements to policy and practice for Board and staff consideration.

- CLBC Board meetings are open to the public and Board minutes and the annual meeting schedule are posted on CLBC's website. Community stakeholders are able to ask questions and make presentations at the meetings.
- CLBC's partnership with government partners is essential. Its work with STADD supports integrated service delivery for adults eligible for CLBC based upon criteria for a developmental disability. CLBC's work with social service ministries and sector partners will identify and support innovation and strategies within CLBC and the broader sector that address issues of long-term sustainability and the priorities identified at the BC Community Social Services Innovation and Sustainability Roundtable.
- Consumer Satisfaction – An independent contractor conducts an annual satisfaction survey for CLBC with 1,200 individuals and those who support them. Results are used by CLBC to address areas for improvement.

CLBC Organizational Chart



CLBC Executive Team

Chief Executive Officer – SEONAG MACRAE	
VICE PRESIDENTS	DIRECTORS
Richard Hunter - CFO, Finance **Jack Styan** - Strategic Initiatives **Lynn Davies** - Regional Operations **Sara Miller** - Corporate Services	**Randy Schmidt** - Communications **Megan Tardif** - Quality Assurance

COMMUNITY LIVING BRITISH COLUMBIA

2014/15
ANNUAL SERVICE PLAN REPORT

Appendix: Corporate Governance

COMMUNITY LIVING
BRITISH COLUMBIA

Board of Directors

CLBC Board Chair - Denise Turner				
Directors				
Onkar Biring	Mark Duncan	Norah Flaherty	Diane Friedman	Elizabeth Hunt
Arn van Iersel	Roberta Kjelson	Ernest Malone	John McCulloch	Eileen Stewart

Board Governance

The CLBC Board of Directors ensures that CLBC complies with government's mandate and policy direction, with financial and other policies; and applicable legislation. Its responsibilities include strategic planning; risk management; monitoring organizational and management capacity; internal controls; ethics and values; and communication.
The Chair is the key link to government and advises the Minister of Social Development and Social Innovation on issues that impact CLBC. The Board supervises the Chief Executive Officer (CEO) who is responsible for ensuring that appropriate policies, procedures and business practices are established and adopted.

Under the *Community Living Authority Act*, the Board may consist of up to 11 Directors with the skills, qualifications and experience necessary to govern effectively. The Board's *Director Position Description* clarifies Directors' duties and sets out how the Board expects Directors to conduct themselves in their work. In discharging his or her responsibilities, each Director shall:

- Act honestly and in good faith with a view to the best interests of CLBC
- Exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances

CLBC's Board governance policies and practices fully meet or exceed the *Best Practice Guidelines February 2005* issued by the Crown Agencies Resource Office. Disclosure statements which include terms of reference for the Board of Directors and its committees, the Board Chair and the CEO; Directors' biographies and attendance records; the number of Board and committee meetings held; and Board minutes can be found at www.communitylivingbc.ca/about/board-of-directors/.

In keeping with these standards, a Director is required to:

- Act in the best interests of CLBC and not in his or her self-interest or in the interest of a particular group or constituency
- Avoid potential, perceived or actual conflicts of interest that are incompatible with service as a Director, and disclose any personal interests that may conflict with the interests of CLBC
- Keep confidential any information about CLBC that has not been publicly disclosed, including Boardroom discussions
- Comply with applicable CLBC corporate policies, including the Board's Code of Conduct
- Comply with the *Community Living Authority Act*, regulations under the *Act*, and associated bylaws

Board Committees

Quality and Service

The Quality and Service Committee supports CLBC's community engagement, citizenship and inclusion mission and helps the Board fulfil its responsibilities to ensure the quality of, and equitable access to, funded services.

Chair: Norah Flaherty; **Members**: Onkar Biring; Diane Friedman; Elizabeth Hunt; Arn van Iersel; Ex officio: Denise Turner

Governance and Human Resources

The Governance and Human Resources Committee provides a focus on governance to ~~help~~ enhance CLBC's performance and assists the Board in fulfilling its obligations relating to labour relations and human resources.

Chair: Roberta Kjelson; **Members**: Mark Duncan; Ernest Malone; John McCulloch; Eileen Stewart; Ex officio: Denise Turner

Finance and Audit

The Finance and Audit Committee assists the Board to fulfil its oversight of finance and audit matters, including reviewing financial information provided to government or made public, strategic financial plans, operating and capital budgets, external and internal audit activities, the system of internal controls, risk management, and information, and investment management activities.

Chair: Arn van Iersel; **Members**: Mark Duncan; Diane Friedman; Ernest Malone; John McCulloch; Ex officio: Denise Turner